

A BILL

FOR

AN ACT TO ESTABLISH UNEMPLOYED YOUTHS, ELDERLY AND INDIGENT SUSTAINABILITY ALLOWANCES TRUST FUND BILL WHICH WILL BE FUNDED WITH 30% OF THE MONEY ACCRUING FROM THE COMMUNICATION SERVICE TAX AND SUCH FUND WILL BE UTILIZED AND MANAGED FOR THE EMERGENCY NEED SERVICES OF NIGERIANS AMONG WHICH ARE PAYMENT OF STIPENDS TO THE UNEMPLOYED, SUBSIDIZING INFANT DRUGS, HYPERTENSION DRUGS, DIABETES DRUGS AND OTHER RELATED MATTERS

Sponsored by Sen. Ali Ndume

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria:

- 1 1.-(1) There is established a fund to be known as Unemployed
- 2 Youths, Elderly and Indigent Sustainability Allowances Trust Fund Bill (in
- 3 this Bill referred to as "the Fund").
- 4 (2) The Fund:
- 5 (a) shall be a body Corporate with perpetual succession and a
- 6 common seal and may sue and be sued in its corporate name; and
- 7 (b) acquire, hold, mortgage, purchase and deal with property,
- 8 whether movable or immovable, real or personal.
- 9 (3) The Service shall pay the tax collected under this Bill into the
- 10 Fund and shall when doing so submit to the Fund, in such form as the Board
- 11 shall approve a return showing:
- 12 (a) the name of the company making payment;
- 13 (b) the amount collected;
- 14 (c) the assessable profit of the company for the accounting period;
- 15 and

Establishment of Unemployed Youths, Elderly and Indigent Sustainability Allowances Trust Fund

1 (d) such other information as may be required by the Fund for the
2 proper administration of the tax;

3 (4) The Fund shall, before disbursement of the amount in the Fund, set
4 aside in each year, an amount not exceeding 5 percent of the total monies
5 accruing to the Fund in the preceding year which shall be applied:

6 (a) for the cost of administration and management of the Fund;

7 (b) for the maintenance of any property acquired by or vested in the
8 Fund and generally to pay for services rendered to the Fund;

9 (c) for project monitoring; and

10 (d) to meet all the needs of the Fund necessary for the due
11 administration and -implementation of the purpose of the Bill.

Financial
Provision

12 2.-(1) The Fund shall establish and maintain a fund from which shall
13 be defrayed all expenditure incurred by the Fund.

14 (2) There shall be paid and credited to the fund established pursuant to
15 sub clause (1) of this Clause all taxes, levies, subventions, fines, charges,
16 donations, interests, capital increases, etc. pursuant to this Bill.

17 (3) The Board may, from time to time, apply the proceeds of the Fund
18 for such purposes under this Bill.

19 (4) The Board may, subject to the provisions of this Bill, make
20 regulations for the operation of this Bill, the regulation shall in particular
21 contain provisions:

22 (a) specifying the manner in which the asset of the Fund are to be held
23 and regulating the making of payment into and out of the fund; and

24 (b) requiring the keeping of proper accounts and records for the
25 purpose of the Fund in such form as may be specified in the regulation.

26 (5) The Board shall no later than 31st October submit to the Minister
27 an estimate of its expenditure and income during the next succeeding year.

28 (6) The Board may accept gifts of land, money or other property upon
29 such terms and conditions, if any, as may be specified by the person or
30 organization making the gift.

1 (7) The Board shall not accept any gift if the conditions attached by
2 the person or organization making the gift are inconsistent with the
3 objectives of the Fund under this Bill.

4 3.-(1) There is established for the Fund a Board of Trustees (in this Establishment of
5 Bill referred to as "The Board") which shall consist of: the Board

6 (a) Chairman who shall:

7 (i) Be a person with good knowledge in finance and administrative
8 matters;

9 (ii) Have qualifications and experiences as are required to perform
10 the functions of the office.

11 (b) six persons, each person representing a geo-political zones;

12 (c) a representative from the following Ministries who shall not be
13 below the rank of a Director:

14 (i) Youth and Sport;

15 (ii) Agriculture;

16 (iii) Women Affairs;

17 (iv) Education;

18 (v) Finance; and

19 (d) The Executive Secretary, who shall be the Secretary to the
20 Board.

21 (2) The members of the Board shall:

22 (a) Be persons with considerable experience from both the public
23 and private sectors;

24 (b) Be appointed by the President on the recommendation of the
25 Minister;

26 (c) Each member other than ex-officio shall hold office for a term
27 of 4 years in the first instance and may be eligible for reappointment for a
28 further term of 4 years and no more; and

29 (d) Be paid such remuneration and allowances as the President
30 may, from time to time determine.

1 (3) The Board of Trustees shall meet for the conduct of its ordinary
2 meetings 4 times in a calendar year.

3 (4) Notwithstanding the provision of sub clause (3), the Board may
4 meet to conduct such other business as exigency demands.

Schedule

5 (5) The supplementary provisions contained in the Schedule to this
6 Bill shall have effect with respect to the proceedings of the Board and other
7 matters contained.

Resignation,
cessation or
removal from
membership of
the Board

8 4.-(1) A member of the Board appointed by the President other than
9 the ex-officio may resign his appointment by notice in writing address to the
10 President.

11 (2) A member of the Board shall cease membership if the member

12 (a) lacks physical or mental capacity to perform his functions;

13 (b) becomes of unsound mind;

14 (c) becomes bankrupt; and

15 (d) is convicted of a felony, misconduct or of any offence involving
16 dishonesty.

17 A member of the Board may be removed from office by the President if he is
18 satisfied that it is not in the interest of the Fund; or

19 (3) public that the member should continue in that office. Where a
20 vacancy occurs in the membership of the Board, it shall be filled by the
21 appointment of a successor to hold office for the;

22 (4) remainder of the term of office of his predecessor, so that the
23 successor shall represent the same interest.

Functions of the
Board

24 5.-(1) The Board shall:

25 (a) monitor and ensure collection of Communication Services Tax by
26 the Service and ensure transfer of same to the Fund;

27 (b) manage and disburse the funds accruing to the Fund;

28 (c) liaise with the appropriate Ministries or Bodies responsible for the
29 collection or safe keeping of the tax;

30 (d) receive requests and approve projects after due consideration;

1 (e) ensure disbursement of funds to various Nigerian citizens and
2 families, institutions and organization, involved in the provision of the
3 Unemployed Youths, Elderly and Indigent Sustainability Allowances Trust
4 Fund;

5 (f) monitor and evaluate execution of the projects;

6 (g) invest funds in appropriate and safe securities;

7 (h) update the Federal Government on its activities and progress
8 through annual and audited reports;

9 (i) review progress and suggest improvement within the provisions
10 of this Bill;

11 (j) make and issue guidelines, from time to time, to all beneficiaries
12 on disbursement from the Fund on the use of monies received from the
13 Fund;

14 (k) generally to regulate the administration, application and
15 disbursement of monies from the Fund under this Bill; and

16 (l) do such other things as are necessary or incidental to the objects
17 of the Fund under this Bill or as may be assigned by the Federal
18 Government.

19 6.-(1) The Board shall administer the funds accruing to the
20 Unemployed Youths, Elderly and Indigent Sustainability Allowances Trust
21 Fund and disburse the amount in the Fund to Nigeria citizens and families,
22 institutions and organization, involved in:

Management and
administration of
the Fund

23 (a) creating and managing Nigeria unemployment database;

24 (b) payment of stipends for the unemployed Nigerian citizen;

25 (c) 911 emergency security services;

26 (d) 911 paramedic services

27 (e) special 911 free legal services both for citizens in Nigeria and
28 citizens in diaspora;

29 (f) payment of tuition for the child of the poor;

30 (g) payment of tuition for the gifted Nigeria child;

1 (h) Nigeria education services, support call centers in order to bring
2 education to the fingertips of every Nigeria;

3 (i) subsidizing infant drugs, hypertension drugs, diabete drugs, etc.;

4 (j) setting up and managing state agricultural territories so as to
5 provide affordable food and create massive nationwide, employment;

6 (k) providing full scholarships funds for students in Nigeria and
7 diaspora;

8 (I) any other need which in the opinion of the Board is critical and
9 essential for the improvement of quality and maintenance of standards of life of
10 the Nigerian citizen and families both in Nigeria and diaspora.

11 (2) The Board shall administer, manage and disburse the tax impose
12 by this Bill on the basis of:

13 (a) funding of all Nigeria citizens emergency need satisfaction as
14 listed sub clause (1);

15 (b) equality among the six geo-political zones of the Federation in the
16 case of special intervention; and

17 (c) equality among the States of the Federation in the case of regular
18 intervention.

19 (3) The Board shall have power to give due consideration to the
20 peculiarities of each geo-political zone in the disbursement and management of
21 the tax imposed by this Bill among the Nigeria citizens and families in Nigeria
22 and in diaspora.

23 (4) The Minister shall, on the recommendation of the Board and
24 subject to the approval by the President make guidelines for disbursement of
25 funds under this Bill.

Appointment of
Executive
Secretary and
other Staff

26 7.-(1) There shall be for the fund an Executive Secretary who shall:

27 (a) be appointed by the President on the recommendation of the
28 Minister;

29 (b) be the Chief Executive and Accounting Officer of the Fund;

30 (c) be a person with good knowledge and cognate academic and

1 administrative experience in tertiary education;

2 (d) have qualifications and experience as are appropriate for a
3 person required to perform the functions of that office under this Bill; and

4 (e) hold office for a period of 4 years in the first instance and may
5 be eligible for reappointment for a further term of 4 years and no more; and

6 (f) on such terms and conditions as to emoluments, and

7 (2) conditions of service as may be specified in his letter of
8 appointment. The Executive Secretary shall, subject to the general direction
9 of the Board, be responsible for:

10 (a) the day to day administration of the Fund;

11 (b) keeping the books and proper records of the proceedings of the
12 Board;

13 (c) the administration of the secretariat of the Board; and

14 (3) (d) the general direction and control of all other employees of
15 the Fund.

16 The Board shall have power to:

17 (a) employ either directly or on transfer or secondment from any
18 civil or public service in the Federation such number of employees as may,
19 in the opinion of the Board, be required to assist the Board and the Executive
20 Secretary in the discharge of their functions under this Bill; and

21 (b) pay to persons so employed such remuneration including
22 allowance as the Board may, with the approval of the National Salaries,
23 Incomes and Wages Commission, determine.

24 **8.-(1)** Service in the Fund shall be approved service for purposes of
25 Pension.

Pension No. 2 of
2004

26 (2) Employees of the Fund shall be entitled to pension, gratuity and
27 other retirement benefits as are enjoyed by persons holding equivalent
28 grades in the Civil Service of the Federation.

29 (3) Notwithstanding the provisions of sub clause (1) or (2) of this
30 Bill, nothing in this Bill shall prevent the appointment of a person to any

1 office on terms which preclude the grant of pension and gratuity in respect of
2 that office.

3 (4) For the purposes of the application of the Pension Reform Act, any
4 power exercisable by a Minister or other authority of the Government of the
5 Federation, other than the power to make regulations under section 23 thereof,
6 is vested in and shall be exercisable by the Board.

Limitation of
suits against the
Fund etc. Cap.
P41 LFN, 2004

7 9.-(1) Subject to the provisions of this Bill, the provisions of the
8 Public Officers Protection Act shall apply in relation to any suit institute
9 against any officer or employee of the Fund.

10 (2) Notwithstanding anything contained in any other law or
11 enactment, no suit against any member of the Board, the Executive Secretary
12 or any other officer or employee of the Fund for any act done in pursuance or
13 execution of the Bill or any other law or enactment, or of any public duty or
14 authority or in respect of any alleged neglect or default in the execution of this
15 Bill or such law or enactment, duty or authority, shall lie or be instituted in any
16 court unless:

17 (a) it is commenced within 3 months next after the act, neglect or
18 default complained of; or

19 (b) in the case of a continuation of damage or injury, within 6 months
20 next after the ceasing thereof.

21 (3) No suit shall be commenced against a member of the Board, the
22 Executive Secretary, Officer or Employee of the Fund before the expiration of
23 a period of one month after written notice of intention to commence the suit
24 shall have been served upon the Fund by the intending plaintiff or his agent.

25 (4) The notice referred to in sub clause (3) of this Clause shall clearly
26 and explicitly state the cause of action, the particulars of the claim, the name
27 and place of abode of the intending plaintiff and the relief which he claims.

Service of
process

28 10. Any document, summons, notices, process or any other thing
29 required or authorized to be served on the Fund shall be served by delivering
30 same at the office of the Executive-Secretary of the Fund.

1	11. The Fund shall not later than 30th September each year or other	Annual budget of the Fund
2	date stipulated by law or policy, submit to the National Assembly an	
3	estimate of expenditure or income of the Fund as approved by the Board for	
4	the next fiscal year for incorporation into the National budget.	
5	12. The Fund may, with the written approval of the Board and	Power to borrows money
6	subject to the guidelines and policy of the Federal Government, borrow such	
7	money needed for the exercise of its function, provided that such borrowing	
8	shall be made on the terms and condition that do not compromise the	
9	competence of the Fund.	
10	13.-(1) In any action or suit against the Fund, no execution or	Restriction on execution against property of the Fund
11	attachment of process in the nature thereof shall be issued against the Fund.	
12	(2) Any sum of money which may, by the judgment of any court, be	
13	awarded against the Fund shall, subject to any direction given by the court	
14	where notice of appeal of the said judgment has been given, be paid from the	
15	general reserve fund of the Fund.	
16	14. Every member of the Board, agents or employees of the Fund	Indemnity of members etc.
17	shall be indemnified from fund of the Fund against any liability incurred in	
18	defending any proceeding brought against the persons under this Bill, in the	
19	person's capacity as member, agent or employee of the Fund.	
20	15. The Head Office of the Fund shall be situated in the Federal	Head of office of the Fund
21	Capital Territory, Abuja.	
22	16. The Minister may, on the recommendation of the Board and	Regulations
23	subject to the approval of the President, make regulations generally for the	
24	purposes of this Bill.	
25	17. In this Bill:	Interpretation
26	"Company" means a company registered in Nigeria;	
27	"Fund" means the Unemployed Youths, Elderly and Indigent Sustainability	
28	Allowances Trust Fund Bill;	
29	"Minister" means the Minister charged with responsibility for matters	
30	relating to the Unemployed Youths, Elderly and Indigent Sustainability	

1 Allowances Trust Fund;
2 "The Service" means the Federal Inland Revenue Service established under the
3 Federal Inland Revenue Service (Establishment) Act, 2007.

Citation

4 18. This Bill may be cited as the Unemployed Youths, Elderly and
5 Indigent Sustainability Allowances Trust Fund Bill, 2015.

6 SCHEDULE

7 SUPPLEMENTARY PROVISIONS RELATING TO THE FUND

8 PROCEEDINGS OF THE BOARD

9 1.-(1) Subject to the provisions of this Bill and other applicable laws,
10 the Board may make standing orders regulating its proceedings.

11 (2)The Board shall meet whenever summoned by the Chairman, or if
12 required to do so, by at least 8 members of the Board and shall meet for a
13 minimum of 4 times in a year.

14 (3) The Chairman shall preside over the meetings of the Board and in
15 his absence, the members of the Board shall appoint one person, from among
16 themselves, to act as the Chairmen for that meeting.

17 *Committees*

18 2.-(1) The Board may appoint committees or sub-committees to carry
19 out, on its behalf, such functions that the Committee shall legitimately
20 carryout.

21 (2) The decision of the sub-committee appointed under paragraph
22 2(1) shall have no effect until it is approved by the Main Committee.

23 *Miscellaneous*

24 3.-(1) The Secretary of the Board shall be the custodian of the seal of
25 the Board.

26 (2) Fixing of the common seal of the Board shall be authenticated by
27 the signature of the Chairman of the Board or some other persons authorized to
28 do so.

29 (3) Any contract or instrument, which if made or executed 'by a person
30 not being a body corporate, shall not be required to be made under seal, shall be

1 executed on behalf of the Board by the Managing Director of the Fund or
2 any other person authorized to do so.

3 (4) Where the Board desires to obtain an expert opinion from a
4 person not being a member of the Board, the Board may co-opt such person
5 for such period the Board may determine, but the co-opted person shall not
6 have the right to vote or to count in forming a quorum.

7 (5) The validity of any proceeding of the Board or of a committee
8 shall not be adversely affected by any vacancy in the membership of the
9 Board or Committee or by any defect in the appointment of a member of the
10 Board.

EXPLANATORY MEMORANDUM

This Bill seeks to establish Unemployed Youths, Elderly and Indigent Sustainability Allowances Trust Fund which will be funded with 30% of the money accruing from the Communication Service Tax and such fund will be utilized and managed for the emergency need services of Nigerians among which are payment of stipends to the unemployed youths, elderly and indigent persons.

It will also be utilized to subsidize infants', hypertension and diabetes drugs and other essential health services to the beneficiaries under this Bill.